

Senate Bill 494

By: Senator Grant of the 25th

**AS PASSED**

**AN ACT**

To amend an Act consolidating the office of Tax Receiver and Tax Collector of Jasper County into the office of Tax Commissioner of Jasper County, approved March 26, 1935 (Ga. L. 1935, p. 703), as amended, so as to change certain provisions relating to the compensation of the tax commissioner; to provide for related matters; to provide an effective date; to repeal conflicting laws; and for other purposes.

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

**SECTION 1.**

An Act consolidating the office of Tax Receiver and Tax Collector of Jasper County into the office of Tax Commissioner of Jasper County, approved March 26, 1935 (Ga. L. 1935, p. 703), as amended, is amended by revising Section 6 as follows:

**"SECTION 6.**

- (a) The Tax Commissioner of Jasper County shall be compensated as provided pursuant to the applicable salary provisions of general law.
- (b) The tax commissioner shall diligently and faithfully undertake to collect all fees, forfeitures, commissions, costs, allowances, penalties, funds, moneys, and all other emoluments and perquisites formerly allowed him or her as compensation for services in any capacity, and shall receive and hold the same in trust for said county as public moneys and shall pay the same into the county treasury on or before the 15th day of each month next following the month in which they were collected or received. At the time of each such monthly payment into the county treasury, the tax commissioner shall furnish the governing authority of the county a detailed, itemized statement, under oath, of all such funds received during the preceding month by such officer and paid into the county treasury. The statement shall show the respective amounts of money collected and the source thereof.

(c) The tax commissioner shall be authorized to employ such assistants and other personnel as may be approved by the governing authority of Jasper County to assist in the performance of the duties of the tax commissioner's office. The compensation of such assistants and personnel shall be fixed by the governing authority of the county. It shall be within the sole power of the tax commissioner to name the persons to be employed as such assistants and personnel, to prescribe their duties and powers, and to remove or replace them with within his or her sole discretion and authority.

(d) All expenses of the tax commissioner's office, expressly including the compensation of personnel, shall be paid from any funds of the county available for such purpose. All supplies, materials, furnishings, furniture, utilities, and equipment, and the repair, replacement, and maintenance thereof, as may be reasonably required in discharging the official duties of said office, shall be furnished by the county and shall be paid from any funds of the county available for such purpose. The determination of such requirements shall be at the sole discretion of the governing authority of Jasper County."

## **SECTION 2.**

This Act shall become effective on January 1, 2009.

## **SECTION 3.**

All laws and parts of laws in conflict with this Act are repealed.